

Town of Elma, New York



2026 Adopted Budget

Supervisor

Wayne A. Clark

Councilmembers

**Leroy Kupczyk
Joseph Macaluso
James Malczewski
Daryl Nolan**

Town of Elma 2026 Adopted Budget

**Prepared by:
Wayne A. Clark, Supervisor**

TOWN OF ELMA, NEW YORK

2026 BUDGET - SUMMARY

<u>Fund</u>	<u>Appropriations</u>	<u>Estimated Revenues</u>	<u>Appropriated Fund Balance</u>	<u>Amount to be Raised by Taxation</u>
General	\$ 3,620,618	\$ 3,620,618	\$ 0	\$ -
Highway	1,896,416	1,460,371	-	436,044
Water	4,423,845	4,423,845	-	(0)
Sanitary Sewer District #1	30,010	50	-	29,960
Sanitary Sewer District #2	16,000	-	-	16,000
Sanitary Sewer District #4	43,898	-	-	43,898
Sanitary Sewer District #5	116,687	-	-	116,687
Sanitary Sewer District #7	79,181	-	-	79,181
Sanitary Sewer District #8	103,240	-	-	103,240
Drainage District #1	700	-	-	700
Drainage District #14	2,058	-	-	2,058
Drainage District #28	2,755	-	-	2,755
Drainage District #91	1,321	-	-	1,321
Drainage District #114	2,040	-	-	2,040
Drainage District #164	248	-	-	248
Lighting District	41,000	-	-	41,000
Fire Protection District	1,034,952	24,230	-	1,010,722
TFPD Service Award	206,256	-	-	206,256
Springbrook Fire District	513,700	-	-	513,700
Springbrook Fire Service Award	106,000	-	-	106,000
Refuse User Fee (per unit charge)	338,720	-	-	338,720

TOWN OF ELMA

Tax Rate per \$1,000

FUND	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Increase (Decrease)
<u>Rate per \$1,000 of Assessed valuation</u>														
Highway Fund	4.70	4.83	4.73	4.92	5.30	5.84	5.84	5.94	5.89	6.07	6.58	6.72	\$ 6.99	\$ 0.27
Water	0.61	0.66	0.68	0.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ (0.00)	\$ (0.00)
Lighting District	0.51	0.54	0.55	0.68	0.83	0.83	0.83	0.82	0.65	0.65	0.64	0.64	\$ 0.64	\$ 0.00
Fire Protection District	18.69	18.69	19.33	20.31	21.91	21.74	22.37	20.62	20.51	20.47	20.54	21.06	\$ 21.71	\$ 0.65
TPFD Service Award	3.13	3.10	3.32	4.48	4.48	4.18	4.16	4.11	4.19	3.94	4.23	4.22	\$ 4.43	\$ 0.21
<u>Rate per household</u>													<u>2026</u>	<u>Increase</u>
													<u>Rate</u>	<u>Units</u> <u>(Decrease)</u>
Sanitary Sewer District #1	546.17	559.77	571.50	698.63	711.97	720.31	730.10	746.86	764.51	778.34	792.77	794.47	\$ 856.00	35 \$ 61.53
Sanitary Sewer District #2	346.09	346.09	300.98	235.59	224.27	224.27	224.27	224.27	224.27	224.27	200.00	200.00	\$ 200.00	1 \$ -
Sanitary Sewer District #4	545.49	556.73	569.12	640.04	646.37	663.47	672.83	686.96	702.53	720.92	737.88	739.99	\$ 770.14	57 \$ 30.15
Sanitary Sewer District #5	618.33	637.77	656.28	671.81	677.67	691.81	701.39	717.14	729.85	748.85	762.23	763.80	\$ 793.79	147 \$ 29.99
Sanitary Sewer District #7	496.02	539.28	554.23	582.04	586.65	594.47	604.26	620.07	635.43	654.56	667.60	669.52	\$ 700.72	113 \$ 31.20
Sanitary Sewer District #8				572.70	579.34	587.56	597.22	612.75	626.42	639.58	648.89	651.46	\$ 683.71	151 \$ 32.25

TOWN OF ELMA, NEW YORK

2026 Summary of Tax Rates

Fund	Assessment Code	Taxable Valuation	Amount to be Raised	Tax Rate
Highway		62,381,148	436,044	6.990002
Fire Protection District	42020	46,551,829	1,010,722	21.711759
Springbrook Fire District	42021	17,239,184	513,700	29.798394
TPFD Service Award	42025	46,551,829	206,256	4.430674
Springbrook Fire Service Award	42026	17,239,184	106,000	6.148783
Lighting District	42030	63,835,189	41,000	0.642279
Water District	42040	63,902,293	(0)	-0.000001
Exempt Water District	42041	172,000	(0)	-0.000001
Sanitary Sewer District #1	42050	35	29,960	855.998571
Sanitary Sewer District #2	42051	80,000	16,000	200.000000
Sanitary Sewer District #4	42054	57	43,898	770.138246
Sanitary Sewer District #5	42055	147	116,687	793.788776
Sanitary Sewer District #7	42056	113	79,181	700.716106
Sanitary Sewer District #8	42068	151	103,240	683.709404
Drainage District #1	42061	108	700	6.481481
Drainage District #14	42065	30	2,058	68.600000
Drainage District #28	42062	7	2,755	393.571429
Drainage District #91	42066	25	1,321	52.830800
Drainage District #114	42069	14	2,040	145.714286
Drainage District #164	42067	4	248	62.000000
Refuse User Fee	42064	8,468	338,720	40.000000

**Town of Elma,
New York**

General Fund

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
ESTIMATED REVENUES

Account Code		2026 Adopted Budget
	REAL PROPERTY TAX ITEMS	
A1090	Interest and Penalties on Real Property Taxes	30,000
	TOTAL REAL PROPERTY TAX ITEMS	<u>30,000</u>
	NON PROPERTY TAX ITEMS	
A1120	Erie County Sales Tax	2,129,178
	TOTAL NON PROPERTY TAX ITEMS	<u>2,129,178</u>
	DEPARTMENTAL INCOME	
A1255	Town Clerk Fees	6,000
A1289	Other General Government Income	-
A1290	School Resource Officer Income	60,000
A2005	Tri-Town Aquatic Club	15,000
A2089	Park and Recreation Fee (New Buildings)	2,500
A2110	Zoning Fees	3,000
A2113	Easement Fees	2,000
A2115	Planning Fees	2,500
A2130	Refuse Fees	338,720
A2140	Recycling Fees	1,000
	TOTAL DEPARTMENTAL INCOME	<u>430,720</u>
	USE OF MONEY AND PROPERTY	
A2222	Assessment Moog	-
A2401	Interest Earnings	50,000
A2411	Land Use - Cell Tower	47,000
A2412	Land Use - National Fuel	2,652
A2450	Cable TV Fees	125,000
	TOTAL USE OF MONEY AND PROPERTY	<u>224,652</u>
	LICENSES AND PERMITS	
A2530	Games of Chance	20
A2540	Bingo Licenses	-
A2544	Dog Licenses	6,000
A2545	Dog Fines/Redemption	-
A2546	Dog Vet Visits	-
A2555	Building Permits	80,000
A2590	Other Permits	2,000
	TOTAL LICENSES AND PERMITS	<u>88,020</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
ESTIMATED REVENUES

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	FINES AND FORFEITURES	
A2610	Fines and Forfeited Bail	280,000
	TOTAL FINES AND FORFEITURES	<u>280,000</u>
	SALE OF PROPERTY AND COMP. FOR LOSS	
A2650	Sales of Scrap	15,000
A2655	Minor Sales - Other	15
A2665	Sale of Equipment	-
A2680	Insurance Recoveries	-
	TOTAL SALE OF PROPERTY	<u>15,015</u>
	MISCELLANEOUS	
A2701	Refunds of Prior Years Expenditures	-
A2770	Other Miscellaneous Revenue	20,000
A2770.200	Clothing Drop Box	1,000
A2901	Erie County Grants	-
	TOTAL MISCELLANEOUS	<u>21,000</u>
	STATE AID	
A3001	State Aid - Per Capita	51,129
A3005	State Aid - Mortgage Tax	350,904
A3021	State Aid - Court Grant	-
A3040	State Aid - Star Grant (Assessor)	-
A3055	State Aid - GIS Grant	-
A3060	State Aid - Grants	-
A3061	State Aid - Sara Grant (Courts)	-
A3070	State Aid - FEMA	-
A3089	State Aid - Stop DWI Grant	-
A3789	State Aid - VFW Memorial	-
A3820	State Aid - Youth Programs	-
A3889	State Aid - Creek Rd Park	-
A3910	State Aid - Conservation Easement Grant	-
A3960	State Aid - Emergency Assistance	-
	TOTAL STATE AID	<u>402,033</u>
	TOTAL GENERAL FUND - ESTIMATED REVENUES	<u><u>\$ 3,620,618</u></u>
	GENERAL FUND - APPROPRIATED FUND BALANCE	<u><u>\$ 0</u></u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
GENERAL GOVERNMENT SUPPORT	
A1010 TOWN BOARD	
<u>.1 Personal Services</u>	
.100 Councilmen (4)	108,568
Total Personal Services	<u>108,568</u>
<u>.4 Contractual Expenses</u>	
.410 Other Expenses	2,000
Total Contractual Expenses	<u>2,000</u>
TOTAL TOWN BOARD	<u>110,568</u>
A1110 TOWN JUSTICES	
<u>.1 Personal Services</u>	
.100 Town Justices	86,752
.109 Clerk to Town Justice	42,120
.110 Clerk to Town Justice	46,706
.111 Clerk to Town Justice-Overtime	4,000
.115 Court Security Officer P/T	24,000
.120 Clerk P/T	-
.121 Sara Grant Expenses	-
Total Personal Services	<u>203,578</u>
<u>.4 Contractual Expenses</u>	
.410 Office Expenses	2,000
.411 Court Reporter	3,300
.412 Court Security-Officer P/T	-
.415 Court Surveillance Grant	-
.416 Assistance Program Grant	-
Total Contractual Expenses	<u>5,300</u>
TOTAL TOWN JUSTICES	<u>208,878</u>
A1220 SUPERVISOR	
<u>.100 Personal Services</u>	
.100 Supervisor	86,676
.110 Clerk to Supervisor	23,400
Total Personal Services	<u>110,076</u>
<u>.4 Contractual Expenses</u>	
.400 Other expenses	1,500
Total Contractual Expenses	<u>1,500</u>
TOTAL SUPERVISOR	<u>111,576</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>		<u>2026 Adopted Budget</u>
A1320	INDEPENDENT AUDITING	
	<u>.4 Contractual Expenses</u>	
	.400 Professional Services	20,000
	Total Contractual Expenses	20,000
	TOTAL INDEPENDENT AUDITING	20,000
A1355	ASSESSMENT	
	<u>.1 Personal Services</u>	
	.100 Assessor	37,435
	.110 Deputy Receiver of Taxes and Assessment	48,685
	.111 Clerk-PT	-
	.115 Assessment Board of Review	800
	Total Personal Services	86,920
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	2,500
	.415 Assessment Review Expense	-
	Total Contractual Expenses	2,500
	TOTAL ASSESSMENT	89,420
A1410	TOWN CLERK	
	<u>.1 Personal Services</u>	
	.100 Town Clerk	80,048
	.101 Deputy Town Clerk	49,381
	.102 Records Management Clerk	-
	.103 Deputy Town Clerk	46,058
	.110 Clerical P/T	-
	Total Personal Services	175,486
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	3,500
	.411 Codification of Ordinances	2,500
	.412 Records Management	1,000
	.415 Archieve Grant	-
	Total Contractual Expenses	7,000
	TOTAL TOWN CLERK	182,486
A1420	ATTORNEY	
	<u>.1 Personal Services</u>	
	.100 Town Attorney	83,404
	.101 Deputy Town Attorney	6,000
	Total Personal Services	89,404
	<u>.4 Contractual Expenses</u>	
	.410 Other expenses	2,000
	Total Contractual Expenses	2,000
	TOTAL ATTORNEY	91,404

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
A1440 ENGINEER	
<u>.1 Personal Services</u>	
.100 Town Engineer P/T	28,982
Total Personal Services	<u>28,982</u>
<u>.4 Contractual Expenses</u>	
.410 Other expenses	1,000
.415 Consulting services	4,000
.416 Comprehensive Plan Update Consultant	-
Total Contractual Expenses	<u>5,000</u>
TOTAL ENGINEER	<u>33,982</u>
 A1620 BUILDINGS	
<u>.2 Equipment</u>	
.201 Furniture & Equipment	2,500
Total Equipment	<u>2,500</u>
<u>.4 Contractual Expenses</u>	
.400 Repairs	15,000
.401 Utilities	44,000
.402 Supplies and contracts	80,000
.405 Polebarn Expenses	-
.406 AED Lease	150
.414 Remodeling & Alterations	-
Total Contractual Expenses	<u>139,150</u>
TOTAL BUILDINGS	<u>141,650</u>
 A1670 CENTRAL PRINTING AND MAILING	
<u>.4 Contractual Expenses</u>	
.400 Printing and mailing	10,000
Total Contractual Expenses	<u>10,000</u>
TOTAL PRINTING AND MAILING	<u>10,000</u>
 A1680 SYSTEM ADMINISTRATOR	
<u>.1 Personal Services</u>	
.100 System Administrator	10,000
.101 Website Administration	2,500
Total Personal Services	<u>12,500</u>
<u>.4 Contractual Expenses</u>	
.400 Other Expenses	-
Total Contractual Expenses	<u>-</u>
TOTAL SYSTEMS ADMINISTRATOR	<u>12,500</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
A1691 BOOKKEEPER	
<u>.1 Personal Services</u>	
.100 Bookkeeper	80,048
Total Personal Services	<u>80,048</u>
<u>.4 Contractual Expenses</u>	
.400 Other Expenses	1,000
Total Contractual Expenses	<u>1,000</u>
TOTAL BOOKKEEPER	<u>81,048</u>
 SPECIAL ITEMS	
A1910 Unallocated Insurance	40,000
A1920 Municipal Association Dues	4,500
A1930 Judgements and Claims	4,000
A1989 .100 Training & Planning Coordinator	-
A1990 Contingency	178,528
A1990 .401 Labor Negotiations	-
TOTAL SPECIAL ITEMS	<u>227,028</u>
 TOTAL GENERAL GOVERNMENT SUPPORT	<u>1,320,541</u>
 PUBLIC SAFETY	
 A3120 POLICE	
<u>.1 Personal Services</u>	
.100 Special Police (Bingo Inspector & Bailiff)	-
.101 School Crossing Guard P/T	13,794
.105 School Resource Officer	59,000
Total Personal Services	<u>72,794</u>
<u>.4 Contractual Expenses</u>	
.405 SRO Car Lease	-
.406 SRO Clothing Allowance	475
.407 Other Expenses-SRO	475
Total Contractual Expenses	<u>950</u>
TOTAL POLICE	<u>73,744</u>
 A3310 TRAFFIC CONTROL	
<u>.4 Contractual Expenses</u>	
.400 Highway Signs	5,000
.401 Signals and Intersections	30,000
Total Contractual Expenses	<u>35,000</u>
TOTAL TRAFFIC CONTROL	<u>35,000</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
A3410 FIRE PROTECTION	
<u>.4 Contractual Expenses</u>	
.400 Ambulance Service	28,431
Total Contractual Expenses	28,431
TOTAL FIRE PROTECTION	28,431
 A3510 CONTROL OF ANIMALS	
<u>.1 Personal Services</u>	
.100 Dog Control Officer P/T	10,410
.101 Assistant Dog Control Officer	-
Total Personal Services	10,410
<u>.4 Contractual Expenses</u>	
.410 Other expenses	100
.411 Enumeration	100
.412 Mileage	100
.413 Cell Phone	600
.414 Licenses	-
Total Contractual Expenses	900
TOTAL CONTROL OF ANIMALS	11,310
 A3620 BUILDING AND ZONING INSPECTOR	
<u>.1 Personal Services</u>	
.100 Building Inspector	80,048
.101 Assistant Inspector	60,206
.104 Clerk P/T	20,202
Total Personal Services	160,456
<u>.2 Equipment</u>	
.200 Purchase of Equipment	-
.201 Equipment Maintenance	1,000
.202 Purchase of Truck	30,000
Total Equipment	31,000
<u>.4 Contractual Expenses</u>	
.400 Fire Inspector & Education	-
.410 Other expenses	2,000
.450 Inspection - Springbrook Shores	-
Total Contractual Expenses	2,000
TOTAL BUILDING AND ZONING INSPECTOR	193,456
 TOTAL PUBLIC SAFETY	341,940

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
HEALTH	
A4020 REGISTRAR OF VITAL STATISTICS	
<u>.1 Personal Services</u>	
.100 Registrar	1,500
Total Personal Services	1,500
TOTAL REGISTRAR OF VITAL STATISTICS	1,500
TOTAL HEALTH	1,500
TRANSPORTATION	
A5010 SUPERINDENDENT OF HIGHWAYS	
<u>.1 Personal Services</u>	
.100 Superintendent of Highways	80,048
Total Personal Services	80,048
<u>.4 Contractual Expenses</u>	
.410 Other expenses	3,000
Total Contractual Expenses	3,000
TOTAL SUPERINDENDENT OF HIGHWAYS	83,048
A5132 HIGHWAY GARAGE	
<u>.4 Contractual Expenses</u>	
.400 Repairs	10,000
.401 Utilities	20,000
.403 AED Lease	150
Total Contractual Expenses	30,150
TOTAL HIGHWAY GARAGE	30,150
TOTAL TRANSPORTATION	113,198
ECONOMIC OPPORTUNITY & DEVELOPMENT	
A6510 VETERANS SERVICES	
<u>.4 Contractual Expenses</u>	
.400 Veterans of Foreign Wars	2,500
Total Contractual Expenses	2,500
TOTAL VETERANS SERVICES	2,500

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code		2026 Adopted Budget
A6989	GRANTS WRITER	
	<u>.4 Contractual Expenses</u>	
	.400 Grants Writer	16,500
	Total Contractual Expenses	16,500
	TOTAL GRANTS WRITER	16,500
TOTAL ECONOMIC OPPORTUNITY AND DEVELOPMENT		19,000
CULTURE AND RECREATION		
A7020	PARKS AND RECREATION ADMINISTRATION	
	<u>.1 Personal Services</u>	
	.100 Event Coordinator	1,000
	Total Personal Services	1,000
	TOTAL PARKS AND RECREATION ADMIN.	1,000
A7110	PARKS AND PLAYGROUNDS	
	<u>.1 Personal Services</u>	
	.100 Superintendent of Parks	19,241
	Total Personal Services	19,241
	<u>.2 Equipment</u>	
	.200 Equipment	5,000
	Total Equipment	5,000
	<u>.4 Contractual Expenses</u>	
	.400 Park development	4,000
	.401 Utilities	7,000
	.402 Repairs	35,000
	.403 Park - supplies	2,000
	.404 AED Lease	150
	.405 New park - development	-
	.407 AED Lease Soccer	150
	Total Contractual Expenses	48,300
	TOTAL PARKS AND PLAYGROUNDS	72,541

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
A7310 RECREATION YOUTH PROGRAM	
<u>.1 Personal Services</u>	
.100 Comp. of Employees TriTown	-
.110 Comp. of Employees TTAC	15,000
Total Personal Services	<u>15,000</u>
<u>.4 Contractual Expenses</u>	
.400 Other expenses	6,000
.410 Other expenses TTAC	1,000
.420 EMW Baseball	7,000
.430 EMW Football	5,000
.440 EMW Soccer	5,000
.450 EMW Lacrosse	2,000
Total Contractual Expenses	<u>26,000</u>
TOTAL RECREATION YOUTH PROGRAM	<u>41,000</u>
 A7321 JOINT YOUTH PROGRAM	
<u>.4 Contractual Expenses</u>	
.400 Boys and Girls Club	62,500
Total Contractual Expenses	<u>62,500</u>
TOTAL JOINT YOUTH PROGRAM	<u>62,500</u>
 A7410 LIBRARY	
<u>.4 Contractual Expenses</u>	
.400 Repairs	8,000
Total Contractual Expenses	<u>8,000</u>
TOTAL LIBRARY	<u>8,000</u>
 A7510 HISTORIAN	
<u>.4 Contractual Expenses</u>	
.400 Other expenses	500
.401 Utilities	4,000
.410 Historical Building	1,500
Total Contractual Expenses	<u>6,000</u>
TOTAL HISTORIAN	<u>6,000</u>
 A7550 CELEBRATIONS	
<u>.4 Contractual Expenses</u>	
.400 Patriotic Observances	8,000
.402 Pumpkin Festival	2,500
.405 Easter Egg Hunt	1,500
.410 Fireworks	15,500
Total Contractual Expenses	<u>27,500</u>
TOTAL CELEBRATIONS	<u>27,500</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
A7620 ADULT RECREATION	
<u>.1 Personal Services</u>	
.100 Recreation Supervisor-Senior Citizens P/T	22,082
.101 Van Driver	4,000
.102 Recreation Attendant P/T	9,929
.103 Caretaker P/T	-
Total Personal Services	<u>36,011</u>
<u>.2 Equipment</u>	
.200 Equipment	1,500
Total Equipment	<u>1,500</u>
<u>.4 Contractual Expenses</u>	
.401 Utilities	8,000
.410 Other Expenses	6,000
.411 Van Expenses	3,000
.412 AED Lease	150
.413 Senior Citizen Expenses	15,000
Total Contractual Expenses	<u>32,150</u>
TOTAL ADULT RECREATION	<u>69,661</u>
TOTAL CULTURE AND RECREATION	<u>288,202</u>
 HOME AND COMMUNITY SERVICE	
 A8010 ZONING	
<u>.1 Personal Services</u>	
.100 Compensation of Board	5,520
.110 Secretary-Zoning Board	2,400
Total Personal Services	<u>7,920</u>
<u>.4 Contractual Expenses</u>	
.410 Other Expenses	1,500
Total Contractual Expenses	<u>1,500</u>
TOTAL ZONING	<u>9,420</u>
 A8020 PLANNING	
<u>.1 Personal Services</u>	
.100 Compensation of Board	6,300
.110 Secretary-Planning Board	2,400
Total Personal Services	<u>8,700</u>
<u>.4 Contractual Expenses</u>	
.410 Other expenses	1,500
Total Contractual Expenses	<u>1,500</u>
TOTAL PLANNING	<u>10,200</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
A8160 SANITATION	
<u>.1 Personal Services</u>	
.100 Superintendent of Transfer Station	10,802
.101 Motor Equipment Operator	72,475
.102 Truck Driver	64,621
.103 Laborer	60,894
.104 Laborer P/T	30,030
.105 Laborer Highway	7,000
Total Personal Services	<u>245,821</u>
<u>.200 Equipment</u>	
.200 Refuse Equipment	130,000
Total Equipment	<u>130,000</u>
<u>.4 Contractual Expenses</u>	
.400 Supplies and other expenses	3,000
.401 Refuse Fuel	2,500
.402 Refuse Hauling	225,000
.403 Utilities	4,500
.404 Outside Contractors	10,000
.405 Uniform Allowance	1,750
.406 Outside Contractors - Mulch	40,000
.408 AED Lease	150
Total Contractual Expenses	<u>286,900</u>
TOTAL SANITATION	<u>662,721</u>
 A8710 CONSERVATION	
<u>.1 Personal Services</u>	
.100 Compensation of Board	4,740
.110 Secretary-Conservation Board	2,400
Total Personal Services	<u>7,140</u>
<u>.4 Contractual Expenses</u>	
.400 Conservation Other Expenses	1,500
Total Contractual Expenses	<u>1,500</u>
CONSERVATION	<u>8,640</u>
 A8760 DISASTER COORDINATOR	
<u>.4 Contractual Expenses</u>	
.400 Other expenses	500
.410 CERT expenses	-
Total Contractual Expenses	<u>500</u>
TOTAL DISASTER COORDINATOR	<u>500</u>
 TOTAL HOME AND COMMUNITY SERVICES	<u><u>691,481</u></u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - GENERAL FUND
APPROPRIATIONS

Account Code	2026 Adopted Budget
EMPLOYEE BENEFITS	
A9010 .801 State Retirement	189,653
A9030 .802 Social Security	115,228
A9040 .803 Workers Compensation	35,000
A9055 .804 Disability Insurance	-
A9060 .805 Hospital and Medical Insurance	324,875
TOTAL EMPLOYEE BENEFITS	664,755
DEBT SERVICE	
A9730 .600 Principal - BAN	115,000
A9730 .700 Interest - BAN	65,000
TOTAL DEBT SERVICE	180,000
INTERFUND TRANSFERS	
A9950 .900 Transfer to Capital Projects	-
TOTAL INTERFUND TRANSFERS	-
GENERAL FUND APPROPRIATIONS	3,620,618

**Town of Elma,
New York**

Highway Fund

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - HIGHWAY FUND
ESTIMATED REVENUES

<u>Account Code</u>		<u>2026 Adopted Budget</u>
DA1001	Real Property Taxes	
	PILOTS	
DA1081	Payments in Lieu of Taxes	1,757
	NONPROPERTY TAX ITEMS	
DA1120	Non-Property Tax Distribution by County	850,000
	INTERGOVERNMENTAL CHARGES	
DA2300	Eric County Snow Removal	360,029
	USE OF MONEY AND PROPERTY	
DA2401	Interest and Earnings	6,000
	MISCELLANEOUS	
DA2665	Sale of Equipment	-
DA2680	Insurance Recoveries	-
DA2701	Refund of Prior Year Expenses	-
DA2770	Unclassified Revenues (Fuel)	-
	INTERFUND REVENUES	
DA2801	Interfund Revenues	45,000
	STATE AID	
DA3501	State Aid - CHIPS	128,601
DA3502	State Aid - PAVE NY	28,075
DA3503	State Aid - EXTREME WINTER	22,192
DA3504	State Aid - POP	18,717
		<u>197,585</u>
	TOTAL ESTIMATED REVENUES	<u><u>1,460,371</u></u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - HIGHWAY FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
DA5110 GENERAL REPAIRS	
<u>.1 Personal Services</u>	
.102 Deputy Superintendent of Highways	73,592
.103 Motor Equipment Operator	71,262
.104 Motor Equipment Operator	-
.105 Motor Equipment Operator	71,262
.106 Truck Driver	66,203
.107 Motor Equipment Operator	71,262
.108 Truck Driver	66,053
.109 Motor Equipment Operator	-
.110 Overtime Winter	72,585
.111 Overtime Summer	7,656
.112 Winter Seasonal Wages	-
.113 Summer Seasonal Wages	13,000
.114 Laborer	-
.115 Laborer	53,040
.116 Truck Driver	60,237
Total Personal Services	<u>626,151</u>
<u>.2 Equipment</u>	
.200 Salt Shed	-
<u>.4 Contractual Expenses</u>	
.400 Materials & Supplies	335,000
.401 Independent Audit	3,800
.402 Erie County Chargebacks	-
.403 Liability Insurance	42,500
.404 Miscellaneous	2,500
.405 Uniforms	4,000
.406 Fuel & Oil	65,000
.420 Fuel (Outside Fuel)	-
.430 Northrup Rd Stabilization	-
TOTAL GENERAL REPAIRS	<u>1,078,951</u>
DA5130 MACHINERY	
<u>.2 Equipment</u>	
.200 Purchase of equipment	200,000
<u>.4 Contractual Expenses</u>	
.400 Materials and Supplies	45,000
.402 Materials and Supplies Insurance	-
TOTAL MACHINERY	<u>245,000</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET - HIGHWAY FUND
APPROPRIATIONS

<u>Account Code</u>	<u>2026 Adopted Budget</u>
DA5140 MISCELLANEOUS (BRUSH AND WEEDS)	
<u>.4 Contractual Expenses</u>	
.400 Materials and Supplies	5,000
.401 Liability Insurance	-
.402 Miscellaneous	300
TOTAL MISC. (BRUSH AND WEEDS)	<u>5,300</u>
DA5142 SNOW REMOVAL - TOWN	
<u>.4 Contractual Expenses</u>	
.400 Materials and Supplies	96,720
TOTAL SNOW REMOVAL -TOWN	<u>96,720</u>
DA5148 SERVICES FOR OTHER GVTS. - SNOW REMOVAL	
<u>.4 Contractual Expenses</u>	
.400 Materials and Supplies	150,800
TOTAL SERVICES FOR OTHER GVTS. - SNOW	<u>150,800</u>
TOTAL TRANSPORTATION	<u>1,576,771</u>
EMPLOYEE BENEFITS	
<u>.8 Employee Benefits</u>	
DA9010.801 State Retirement	102,350
DA9030.802 Social Security	47,901
DA9040.803 Workers Compensation	35,000
DA9055.804 Disability Insurance	-
DA9060.805 Hospital and Medical Insurance	134,394
Total Employee Benefits	<u>319,644</u>
TOTAL UNDISTRIBUTED	<u>319,644</u>
TOTAL HIGHWAY FUND - APPROPRIATIONS	<u>1,896,416</u>
APPROPRIATED FUND BALANCE	<u> </u>
DA1001 Amount to be Raised by Taxation	<u>436,044</u>

**Town of Elma,
New York**

Special Districts

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET

WATER DISTRICT

Account Code		2026 Adopted Budget
ESTIMATED REVENUES		
SW1001	Real Property Taxes	-
SW1030	Pilot	-
SW1081	Out of District Water Tax	1,000
SW2140	Water Sales - Accounts Receivable	-
SW2141	Water Sales System 1	284,413
SW2142	Water Sales System 2	749,077
SW2143	Water Sales System 3	807,905
SW2144	Water Sales System 4	86,338
SW2145	Water Sales System 5	2,316,332
SW2146	Water Sales System 6	17,436
SW2220	Inspection Fees	4,800
SW2230	Tapping Fees	26,800
SW2240	Ready to Serve	19,729
SW2401	Interest Earnings	15,000
SW2402	Service Charges	20,000
SW2403	Rental Income	68,000
SW2665	Sale of Equipment	-
SW2680	Insurance Recoveries	-
SW2770	Miscellaneous Income	7,013
SW2770.1000	Energy Curtailment Program	-
SW3060	State Aid-AMR Grant	-
Total Estimated Revenues		4,423,845

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET

WATER DISTRICT

Account Code		2026 Adopted Budget
<u>MAINTENANCE AND OPERATIONS</u>		
	<u>Personal Services - .100</u>	
SW8310.100	Water Superintendent	80,048
SW8310.101	District Clerk	-
SW8310.102	Crew Chief	73,092
SW8310.103	Motor Equipment Operator	71,512
SW8310.104	Truck Driver #2	66,203
SW8310.105	Maintenance Worker (Gr 2)	-
SW8310.107	Laborer F/T	57,200
SW8310.108	Truck Driver	66,053
SW8310.109	Motor Equipment Operator #2	71,262
SW8310.110	Overtime	25,000
SW8310.111	Clerk Typist P/T (1)	20,202
SW8310.112	Clerk Typist P/T (2)	20,847
SW8310.113	Seasonal Laborer	25,000
SW8310.114	Laborer F/T	-
SW8310.115	Laborer F/T	-
SW8310.116	Truck Driver	-
	Total Personal Services	<u>576,418</u>
	<u>Equipment - .200</u>	
SW8310.200	Road Equipment	45,000
SW8310.201	Shop Tools	2,000
SW8310.202	Field Tools	2,500
SW8310.203	Meters	40,000
SW8310.204	Misc. Pipe Fittings	17,500
SW8310.205	Office Furniture & Equipment	1,000
SW8310.206	Capital Improvements	85,000
SW8310.210	AMR Grant Equipment	-
SW8310.215	Infrastructure	250,139
	Total Equipment	<u>443,139</u>

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET

WATER DISTRICT

Account Code		2026 Adopted Budget
	<u>Contractual - .400</u>	
SW8310.400	Engineering	-
SW8310.401	Purchase of Water	2,854,000
SW8310.402	Electric Power	80,000
SW8310.403	Gas, Heat, Emergency Power	6,000
SW8310.404	Meter Repairs	2,500
SW8310.405	Pipe Line Repairs	15,000
SW8310.406	Vehicle Repairs	2,000
SW8310.407	Office Supplies	2,000
SW8310.408	Postage	20,000
SW8310.409	Printing	6,000
SW8310.410	Education & Travel	1,000
SW8310.411	AED Lease	500
SW8310.412	Insurance	18,000
SW8310.413	Maintenance Contracts	10,000
SW8310.414	Special Services	10,000
SW8310.415	Miscellaneous Expenses	5,000
SW8310.416	Uniforms	3,000
SW8310.417	Erie County Chargebacks	-
SW8310.418	Independent Audit	2,700
SW8310.419	Cross Control Connection	-
	Total Contractual	<u>3,037,700</u>
	<u>Water Line Operation & Maintenance</u>	
SW8310.420	Gas, Oil & Grease	15,000
SW8310.421	Hydrant Maintenance and Supplies	8,000
SW8310.422	Locating Services-UFPO	1,000
SW8310.423	Equipment Maintenance	4,000
SW8310.424	Water Quality	10,000
SW8310.425	Internet Connections	1,500
SW8310.426	Computers and Software	-
SW8310.427	Invoice Icloud	-
SW8310.428	GIS Program	-
SW8310.429	Water Sales Refund	-
	Total	<u>39,500</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
WATER DISTRICT

Account Code		2026 Adopted Budget
	<u>Plant Operation & Maintenance</u>	
SW8310.430	Building & Grounds Maint. & Supplies	2,500
SW8310.431	Telephone	2,000
SW8310.432	Equipment Maintenance	5,000
SW8310.433	Cell Phones	1,100
SW8310.434	Telemetering Charts	-
SW8310.435	Insurance Accidents	-
SW8310.490	Contingencies	56,306
SW8310.491	Contingent Reserve for Repairs	5,000
	Total	<u>71,906</u>
	<u>EMPLOYEE BENEFITS</u>	
SW9010.801	State Retirement	67,500
SW9030.802	Social Security	44,096
SW9040.803	Worker's Compensation	17,500
SW9055.804	Disability Insurance	-
SW9060.805	Hospital and Medical Insurance	126,085
	Total Employee Benefits	<u>255,181</u>
SW9901.900	Transfer to Capital Projects Fund	
	Total Appropriations	<u><u>\$ 4,423,845</u></u>
	Appropriated Fund Balance	<u><u>-</u></u>

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET

SANITARY SEWER DISTRICT NO. 1

<u>Account</u>		<u>2026</u>
<u>Code</u>		<u>Adopted</u>
		<u>Budget</u>
	ESTIMATED REVENUE	
SS1-1001	Real Property Taxes	-
SS1-2401	Interest Earnings	50
SS1-2665	Sale of Equipment	-
	Total Estimated Revenues	<u>50</u>
	APPROPRIATIONS	
	<u>Home and Community Services</u>	
	<u>.1 Personal Services</u>	
SS1-8121.100	Comp. of Operator	5,460
SS1-8121.101	Laborer P/T	2,380
	Total Personal Services	<u>7,840</u>
	<u>.2 Equipment</u>	
SS1-8121.200	Lab Equipment	140
SS1-8121.201	Plant Improvement & Repair	490
SS1-8121.202	Operations Equipment	500
SS1-8121.203	Vehicle Purchase	210
	Total Equipment	<u>1,340</u>
	<u>.4 Contractual</u>	
SS1-8121.400	Power and Light	1,100
SS1-8121.401	Chemicals and Supplies	588
SS1-8121.402	Sludge Removal	5,500
SS1-8121.403	Mileage	175
SS1-8121.404	State Fees	575
SS1-8121.405	Reserve for Repair	3,000
SS1-8121.406	Telephone & Internet	133
SS1-8121.407	Consult. & Lab Test	120
SS1-8121.408	Education & Subscriptions	42
SS1-8121.409	Vehicle Expenses	245
SS1-8121.410	Independent Audit	200
SS1-8121.411	Uniform Allowance	53
	Total Contractual	<u>11,731</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 1

Account Code	2026 Adopted Budget
<u>Employee Benefits</u>	
SS1-9010.801 State Retirement	1,325
SS1-9030.802 Social Security	600
SS1-9040.803 Worker's Compensation	200
SS1-9055.804 Disability Insurance	-
SS1-9060.805 Hospital and Medical Insurance	2,374
Total Employee Benefits	4,499
<u>Debt Service</u>	
SS1-9710.600 Principal	4,600
SS1-9710.700 Interest	-
Total Debt Service	4,600
Total Appropriations	30,010
APPROPRIATED FUND BALANCE	
SS1-1001 Amount to be Raised by Taxation	29,960

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 2

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	ESTIMATED REVENUE	
SS2-1001	Real Property Taxes	-
SS2-2401	Interest Revenue	-
	Total Estimated Revenue	<u>-</u>
	 APPROPRIATIONS	
	<u>Home and Community Services</u>	
SS2-8122.400	Power and Light	<u>16,000</u>
	Total Home and Community Services	<u>16,000</u>
	 APPROPRIATED FUND BALANCE	 <u>-</u>
SS2-1001	Amount to be Raised by Taxation	<u>16,000</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 4

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	ESTIMATED REVENUE	
SS4-1001	Real Property Taxes	
SS4-2401	Interest Earnings	
	Total Estimated Revenues	<u><u>-</u></u>
	APPROPRIATIONS	
	<u>Home and Community Services</u>	
	<u>.1 Personal Services</u>	
SS4-8124.100	Comp. of Operator	8,580
SS4-8124.101	Laborer P/T	3,740
	Total Personal Services	<u><u>12,320</u></u>
	<u>.2 Equipment</u>	
SS4-8124.200	Lab Equipment	220
SS4-8124.201	Plant Improvement & Repair	1,000
SS4-8124.202	Operations Equipment	2,000
SS4-8124.203	Vehicle Purchase	330
	Total Equipment	<u><u>3,550</u></u>
	<u>.4 Contractual</u>	
SS4-8124.400	Power and Light	3,800
SS4-8124.401	Chemicals and Supplies	924
SS4-8124.402	Sludge Removal	3,000
SS4-8124.403	Mileage	275
SS4-8124.404	State Fees	575
SS4-8124.405	Reserve for Repair	5,500
SS4-8124.406	Telephone & Internet	210
SS4-8124.407	Consult. & Lab Test	6,600
SS4-8124.408	Education & Subscriptions	66
SS4-8124.409	Vehicle Expense	365
SS4-8124.410	Independent Audit	200
SS4-8124.411	Uniform Allowance	83
	Total Contractual	<u><u>21,598</u></u>

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET SANITARY SEWER DISTRICT NO. 4

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	<u>Employee Benefits</u>	
SS4-9010.801	State Retirement	2,080
SS4-9030.802	Social Security	294
SS4-9040.803	Worker's Compensation	325
SS4-9055.804	Disability Insurance	-
SS4-9060.805	Hospital and Medical Insurance	3,731
	Total Employee Benefits	<u>6,430</u>
	Total Appropriations	<u><u>43,898</u></u>
	APPROPRIATED FUND BALANCE	<u><u>-</u></u>
SS4-1001	Amount to be Raised by Taxation	<u><u>43,898</u></u>

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET

SANITARY SEWER DISTRICT NO. 5

Account Code		2026 Adopted Budget
	ESTIMATED REVENUE	
SS5-1001	Real Property Taxes	
SS5-2401	Interest Earnings	
SS5-2665	Sale of Equipment	
SS5-2120	Sewer Rents	
SS5-2122	Sewer Tap Permits	
	Total Estimated Revenues	-
	APPROPRIATIONS	
	<u>Home and Community Services</u>	
	<u>.1 Personal Services</u>	
SS5-8125.100	Comp. of Operator	22,620
SS5-8125.101	Laborer P/T	9,860
	Total Personal Services	32,480
	<u>.2 Equipment</u>	
SS5-8125.200	Lab Equipment	580
SS5-8125.201	Plant Improvement & Repair	3,200
SS5-8125.202	Operations Equipment	6,000
SS5-8125.203	Vehicle Purchase	870
	Total Equipment	10,650
	<u>.4 Contractual</u>	
SS5-8125.400	Power and Light	12,000
SS5-8125.401	Chemicals and Supplies	2,436
SS5-8125.402	Sludge Removal	4,500
SS5-8125.403	Mileage	725
SS5-8125.404	State Fees	575
SS5-8125.405	Reserve for Repair	28,000
SS5-8125.406	Telephone	551
SS5-8125.407	Consult. & Lab Test	4,776
SS5-8125.408	Education & Subscriptions	174
SS5-8125.409	Vehicle Cost	961
SS5-8125.410	Independent Audit	200
SS5-8125.411	Uniform Allowance	218
	Total Contractual	55,116

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET

SANITARY SEWER DISTRICT NO. 5

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	<u>Employee Benefits</u>	
SS5-9010.801	State Retirement	5,500
SS5-9030.802	Social Security	2,305
SS5-9040.803	Worker's Compensation	800
SS5-9055.804	Disability Insurance	-
SS5-9060.805	Hospital and Medical Insurance	9,836
	Total Employee Benefits	<u>18,441</u>
SS9950.900	Operating transfers out	<u>-</u>
	Total Appropriations	<u><u>116,687</u></u>
	APPROPRIATED FUND BALANCE	<u><u></u></u>
SS5-1001	Amount to be raised by Taxation	<u><u>116,687</u></u>

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET

SANITARY SEWER DISTRICT NO. 7

<u>Account Code</u>		<u>2026 Adopted Budget</u>
ESTIMATED REVENUE		
SS7-1001	Real Property Taxes	
SS7-2401	Interest Revenue	
SS7-2665	Sale of Equipment	
	Total Estimated Revenue	<u>-</u>
APPROPRIATIONS		
<u>Home and Community Services</u>		
<u>.1 Personal Services</u>		
SS7-8127.100	Comp. of Operator	17,940
SS7-8127.101	Laborer P/T	<u>7,820</u>
	Total Personal Services	<u>25,760</u>
<u>.2 Equipment</u>		
SS7-8127.200	Lab Equipment	460
SS7-8127.201	Plant Improvement & Repair	2,500
SS7-8127.202	Operations Equipment	3,500
SS7-8127.203	Vehicle Purchase	<u>690</u>
	Total Equipment	<u>7,150</u>
<u>.4 Contractual</u>		
SS7-8127.400	Power and Light	8,000
SS7-8127.401	Chemicals and Supplies	1,932
SS7-8127.402	Sludge Removal	3,500
SS7-8127.403	Mileage	575
SS7-8127.404	State Fees	575
SS7-8127.405	Reserve for Repair	10,500
SS7-8127.406	Telephone	437
SS7-8127.407	Consult. & Lab Test	4,700
SS7-8127.408	Education & Subscriptions	138
SS7-8127.409	Vehicle Cost	762
SS7-8127.410	Independent Audit	200
SS7-8127.411	Uniform Allowance	<u>173</u>
	Total Contractual	<u>31,492</u>

TOWN OF ELMA, NEW YORK

2026 ADOPTED BUDGET

SANITARY SEWER DISTRICT NO. 7

Account Code		2026 Adopted Budget
	<u>Employee Benefits</u>	
SS7-9010.801	State Retirement	4,500
SS7-9030.802	Social Security	1,828
SS7-9040.803	Worker's Compensation	650
SS7-9055.804	Disability Insurance	-
SS7-9060.805	Hospital and Medical Insurance	7,801
	Total Employee Benefits	<u>14,779</u>
	Total Appropriations	<u><u>79,181</u></u>
	APPROPRIATED FUND BALANCE	<u><u> </u></u>
SS7-1001	Amount to be Raised by Taxation	<u><u>79,181</u></u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 8

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	ESTIMATED REVENUE	
SS8-1001	Real Property Taxes	
SS8-2401	Interest Revenue	
SS8-2665	Sale of Equipment	
	Total Estimated Revenue	<u>-</u>
	APPROPRIATIONS	
	<u>Home and Community Services</u>	
	<u>.1 Personal Services</u>	
SS8-8128.100	Comp. of Operator	23,400
SS8-8128.101	Laborer P/T	10,200
	Total Personal Services	<u>33,600</u>
	<u>.2 Equipment</u>	
SS8-8128.200	Lab Equipment	600
SS8-8128.201	Plant Improvement & Repair	2,000
SS8-8128.202	Operations Equipment	5,000
SS8-8128.203	Vehicle Purchase	900
	Total Equipment	<u>8,500</u>
	<u>.4 Contractual</u>	
SS8-8128.400	Power and Light	8,000
SS8-8128.401	Chemicals and Supplies	2,520
SS8-8128.402	Sludge Removal	5,000
SS8-8128.403	Mileage	750
SS8-8128.404	State Fees	575
SS8-8128.405	Reserve for Repair	22,000
SS8-8128.406	Telephone	570
SS8-8128.407	Consult. & Lab Test	990
SS8-8128.408	Education & Subscriptions	180
SS8-8128.409	Vehicle Expense	995
SS8-8128.410	Independent Audit	200
SS8-8128.411	Uniform Allowance	225
	Total Contractual	<u>42,005</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
SANITARY SEWER DISTRICT NO. 8

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	<u>Employee Benefits</u>	
SS8-9010.801	State Retirement	5,750
SS8-9030.802	Social Security	2,385
SS8-9040.803	Worker's Compensation	825
SS8-9055.804	Disability Insurance	-
SS8-9060.805	Hospital and Medical Insurance	<u>10,175</u>
	Total Employee Benefits	<u>19,135</u>
	Total Appropriations	<u><u>103,240</u></u>
	APPROPRIATED FUND BALANCE	<u><u> </u></u>
SS8-1001	Amount to be Raised by Taxation	<u><u>103,240</u></u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
DRAINAGE DISTRICT

<u>Account Code</u>		<u>2026 Adopted Budget</u>
APPROPRIATIONS		
	<u>District #1</u>	
SD8540.400	Maintenance and Repair	700
SD8540.410	Independent Audit	-
SD8540.9960.6	Debt Repayment - Principal	-
SD8540.9960.7	Debt Repayment - Interest	-
		<u>700</u>
	<u>District #14</u>	
SD8553.400	Maintenance and Repair	-
SD8555.9960.6	Debt Repayment - Principal	2,058
SD8555.9960.7	Debt Repayment - Interest	-
		<u>2,058</u>
	<u>District #28</u>	
SD8565.400	Maintenance and Repair	-
SD8565.9960.6	Debt Repayment - Principal	2,755
		<u>2,755</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
DRAINAGE DISTRICT

Account Code		2026 Adopted Budget
	<u>District #91</u>	
SD8568.400	Maintenance and Repair	-
SD8568.9960.6	Debt Repayment - Principal	1,321
SD8568.9960.7	Debt Repayment - Interest	-
		<u>1,321</u>
	<u>District #114</u>	
SD8569.400	Maintenance and Repair	-
SD8569.410	Independent Audit	-
SD8569.9960.6	Debt Repayment - Principal	2,040
SD8569.9960.7	Debt Repayment - Interest	-
		<u>2,040</u>
	<u>District #164</u>	
SD8575.400	Maintenance and Repair	-
SD8575.410	Independent Audit	-
SD8575.9960.6	Debt Repayment - Principal	248
SD8575.9960.7	Debt Repayment - Interest	-
		<u>248</u>
	Total Appropriations	<u><u>9,122</u></u>
SD1001	District #1 - Taxes	<u>700</u>
SD1001	District #14 - Taxes	<u>2,058</u>
SD1001	District #28 - Taxes	<u>2,755</u>
SD1001	District #91 - Taxes	<u>1,321</u>
SD1001	District #114 - Taxes	<u>2,040</u>
SD1001	District #164 - Taxes	<u>248</u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
FIRE PROTECTION DISTRICT

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	ESTIMATED REVENUES	
SF1001	Real Property Taxes	-
SF2401	Interest Revenue	1,000
SF2700	Springbrook Alarm Payment	23,230
SF2701	Volunteer Fire Compensation	-
SF2770	Miscellaneous Revenue	-
	Total Estimated Revenues	<u><u>24,230</u></u>
	APPROPRIATIONS	
SF3410.400	Contractual Payment for Fire Companies	897,033
SF3410.401	East Aurora Mutual Alarm System	92,919
SF3410.402	Ambulance Service	-
SF3410.403	Erie County chargebacks	-
SF3410.404	Independent Audit	-
SF3410.405	Fire Contracts ARPA	-
SF3410.801	TPFD Volunteer Firefighters Service Award	206,256
SF9040.803	Volunteer Fire Compensation Insurance	45,000
	Total Appropriations	<u><u>1,241,208</u></u>
	APPROPRIATED FUND BALANCE	
SF1001	Amount to be raised by taxation	<u><u>1,216,978</u></u>

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
SPRINGBROOK - FIRE PROTECTION DISTRICT

<u>Account Code</u>		2026 Adopted Budget
	ESTIMATED REVENUES	
SB2401	Revenues	-
	Total Estimated Revenues	-
	APPROPRIATIONS	
SB3410.400	Contractual Payment for Fire Companies	513,700
SB3410.801	TPFD Volunteer Firefighters Service Award	106,000
	Total Appropriations	619,700
	APPROPRIATED FUND BALANCE	-
SB1001	Amount to be raised by taxation	619,700

TOWN OF ELMA, NEW YORK
2026 ADOPTED BUDGET
LIGHTING DISTRICTS

<u>Account Code</u>		<u>2026 Adopted Budget</u>
	ESTIMATED REVENUES	
SL1001	Real Property Taxes	-
SL1081	Payments Made in Lieu of Taxes	-
SL2401	Interest Revenue	-
SL2770	Misc Revenue	-
	Total Estimated Revenues	<u>-</u>
	APPROPRIATIONS	
	<u>.4 Contractual</u>	
SL5182.400	Proposed Additional Lights	-
SL5182.401	Payment for Light Service	41,000
SL5182.402	Erie County Chargebacks	-
SL5182.410	Independent Audit	-
	Total Contractual	<u>41,000</u>
	Total Appropriations	<u>41,000</u>
	APPROPRIATED FUND BALANCE	
SL1001	Amount to be Raised by Taxation	<u>41,000</u>